

1949

The 1949 Annual Report of the Municipal Officers of the Town of Ashland Maine

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THE 1948 ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of Ashland

Maine



Houlton Publishing Company, Houlton, Maine

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IMPORTANT

All taxpayers should read the following requirement and comply with it:

Section 35, Chapter 81, Revised Statutes of Maine, 1944:

"Before making an assessment, the assessors shall give seasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other way as the town directs, to make and bring in to them true and perfect lists of their polls and all their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed."

TOWN OFFICERS 1948

Elected

Councilmen, Assessors and Overseers of the Poor

Charles D. Sylvester	Term Expires 1949
Melvin D. Page	Term Expires 1949
Oville E. LeBlanc, Secretary	Term Expires 1950
Frederick C. Orcutt	Term Expires 1950
L. O. Clyde Craig	Term Expires 1951

CLERK

Lawrence S. Coffin

AUDITOR

State Audit Dept.

SCHOOL COMMITTEE

Ralph Clifford	Term Expires 1949
Guy Kirk	Term Expires 1950
Burns McGowan	Term Expires 1951

CEMETERY COMMITTEE

Carl Hews Abigail Hayward Dr. G. D. Nowland

SUPERINTENDENT OF SCHOOLS

Buford Grant

TOWN MANAGER

T. R. Bartlett

TREASURER

T. R. Bartlett

FIRE CHIEF

Kenneth Prue

TAX COLLECTOR

T. R. Bartlett

FIRE WARDEN

Hugh Bartlett

TRUSTEES—WATER AND SEWER DISTRICT

Fred Coffin	Term Expires 1949
Leo Morin	Term Expires 1950
Charles Brooks	Term Expires 1951

SEALER OF WEIGHTS AND MEASURES

Ira H. Coffin

CONSTABLES

Lester Pelkey Mark Trott Elwin W. Gardner

ASSESSORS' REPORT

List of Taxable Property:

Number of Polls Taxed, 491	
Number of Polls, Not Taxed, 14	
Real Estate, Resident	\$670,499.00
Real Estate, Non-Resident	208,822.00
	<hr/>
Total Real Estate	\$879,321.00
Personal Property, Resident	\$ 88,902.00
Personal Property, Non-Resident	16,650.00
	<hr/>
Total Personal Estate	\$105,552.00
	<hr/>
Grand Total	\$984,873.00

PERSONAL PROPERTY

Livestock	No.	Av. Val.	Total Val.
Horses, Mules and Ponies			
over 4 yrs.	69	\$56.00	\$3,850.00
Colts, under 2 yrs. old	2	25.00	50.00
Steers, Oxen, Bulls and Beef			
Cattle, Under 18 mos.	11	36.00	395.00
Milk Cows, including Heif-			
ers that have freshened	115	40.00	6,630.00
Heifers, 18 mos. to 3 yrs.	10	34.00	340.00
Swine (over 10 in No.)	4	6.00	25.00
Domestic Fowl (over 50			
in number)	48		27.00
			<hr/>
Total Amount			\$11,317.00

ANNUAL REPORT

5

Miscellaneous:		
Stock in Trade		\$52,125.00
Boats	37	1,295.00
Gasoline Pumps and Attachments (omit Storage tanks)	15	3,075.00
Musical Instruments	68	5,100.00
Radios	436	4,405.00
Furniture (over \$500.00 in value)	1	400.00
Finished Products in Mills	1	1,600.00
Tractors	21	1,945.00
Machinery and Equipment		12,970.00
Other Property (Tax pole lines as R. E. Am't.)		11,320.00
Amount Taxable Livestock and Poultry brought forward		11,317.00
Total Amount Personal Property		\$105,552.00

EXEMPT LIVESTOCK AND POULTRY

Livestock	No.	Av. Val.	Total Val.
Cattle, 18 mo. and younger	57	\$25.00	\$1,418.00
Draft colts, under 3 yrs.			
Mules, Horses, under 6 mo. old	3	10.00	30.00
Sheep (to the No. of 35)	24	4.00	96.00
Swine (to the No. of 10)	228	6.00	1,368.00
Domestic Fowl (to the No. of 50)	1454	50.00	727.00
Total Amount			\$3,639.00

REGULAR ASSESSMENT 1948

On 491 Polls, and estates as per warrant of State and County Treasurers, and as per vote of Town at the annual Town Meeting held March 15, 1948, the following assessments were made for:

Common Schools	\$11,000.00
High School	5,400.00
Fuel	2,000.00
Janitors	2,000.00
Conveyance	4,000.00
Textbooks	1,800.00
Supplies	2,000.00
Library	75.00
Laboratory	75.00
Home Economics	1,300.00
Agricultural Ed.	1,800.00
Repairs	2,000.00
Equipment	1,000.00
Insurance	1,250.00
War Assets (Equip.)	200.00
Physical Ed.	350.00
Town Poor	6,000.00
Aid to Dependent Children	4,000.00
Commission Disc. and Abatements	1,500.00
Bond Interest	142.50
General Interest	457.50
Town Officer	4,200.00
Town Officer Expenses	2,050.00
Incidentals	650.00
School Officers	1,770.00
Fire Dept. Maintenance	3,000.00
Police Department	2,500.00
Street Lighting	600.00
Public Health Nurse	172.00

ANNUAL REPORT

7

Prevention of Tuberculosis	50.00
Town Roads	7,500.00
Snow Removal	6,000.00
State Aid Road Maintenance	1,165.00
Third Class Road Maintenance	451.00
State Aid Road Construction	900.00
Ashland Band	150.00
Memorial Day	100.00
Town Dump Maintenance	150.00
Maine Publicity Bureau	50.00
Ashland Cemetery	100.00
Trustees Exp., Water and Sewers	500.00
Watt Street Extension	500.00
Notes Payable (Highway Equip.)	4,000.00
Notes Payable (Fire Dept.)	1,000.00
Reduction Town Debt	2,000.00
H. S. Building Reserve	20,000.00
State Tax	5,986.47
County Tax	1,047.75
Town Officers	500.00
Overlay	276.05

Total Assessment	\$115,718.27
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Commitment

Tax on \$1,000.00	\$116.00
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Tax on Polls	\$ 1,473.00
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Tax on Property	114,245.27
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\$115,718.27

CHARLES D. SYLVESTER, Chairman

Melvin D. Page

OVILLE E. LeBLANC, Secretary

FREDERICK C. ORCUTT

L. O. CLYDE CRAIG

Assessors of Ashland

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
Augusta

August 10, 1948

Town Manager and Councilmen
Ashland, Maine
Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Ashland have been audited by Auditor M. E. Libby for the period February 20, 1947 to February 19, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and Schedules incorporated in this report present the result of the financial operation of the Town for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY, State Auditor

COMMENTS

Re: Audit of Accounts — Town of Ashland
February 20, 1947 to February 19, 1948

Cash

The detailed examination made of the accounts of the Town Treasurer indicated that all recorded cash receipts had been deposited promptly in the bank.

The cash balance of \$16,204.16, as reflected by the records of the Treasurer at the year end, was verified by reconciliation with the statement furnished by the depository bank.

Disbursements were made by check from warrants properly authorized by the Selectmen.

Taxes Receivable

The examination made of the records of the Tax Collector indicated the warrant of commitment of 1947 taxes to be in agreement with the records of the Assessors.

Tax Liens

The tax liens for 1947 were examined and it appeared that the proper procedure had been followed. Cash collections on tax liens for all years amounted to \$5,914.09, leaving a balance outstanding of \$7,445.00.

The detail of tax liens was found to be in agreement with the control account.

Tax Acquired Property

During the year, sales of tax acquired property amounting to \$1,601.41 were made on which there was a net gain of \$164.53 over the listed values.

Protected Reserves

The investment of the Capital and Credit Reserve Funds were examined and verified. The investments included U. S. Treasury Bonds, a savings account, and a bank certificate of deposit.

Accounts Payable

The accounts payable were reduced \$2,611.29 during

the year, despite the lack of an appropriation for this purpose.

Notes Payable

Notes amounting to \$3,750.00 matured during the year and were paid without an appropriation. New notes totaling \$4,000.00 were issued, the proceeds to be used for the purchase of a grader. At the year end, the outstanding notes amounted to \$7,750.00.

Bonds Payable

During the year, the bonded indebtedness of the Town was reduced to \$4,000.00 by payment of \$2,000.00 appropriated for this purpose. The records indicated that all matured bonds and interest coupons had been paid.

Due Other Agencies

Deductions for Withholding Taxes and Teacher's Pensions constitute this account.

Trust Funds

An examination was made of the trust fund investments.

A portion of the Ministerial and School Fund appears to be due from the General Fund. During the year, \$880.00 was received for stumpage on school lands. This amount, shown as due from the General Fund, is now on deposit in the savings account. The interest on the Ministerial and School Fund, due from the Town, was transferred from the Interest account and credited to the Common School account.

Net Deficit

At the year end, the records show a Net Deficit of \$3,504.83 which indicates a decrease of \$5,436.56 from the amount shown at the close of the previous year. This decrease was due, in part, to the depletion of the Reserve for Losses on Receivables. The analysis of this account is presented in Exhibit E.

General

The 1947 Excise tax receipts, No. 184 to 794, and those for 1948, No. 1 to 226, were added and the total collected was found to be in agreement with the amounts deposited with the Treasurer.

The paid invoices and pay rolls were examined for the months of June and December, 1947, and the charges appeared to be proper and correctly recorded. With the exceptions, all paid invoices were on file.

Pay rolls for the School Department were found to have been authorized by the School Committee and invoices were attached.

With the exception of cash, protected reserves, trust fund investments and notes payable, no external verification was made of the asset and liability accounts.

The records of the Town Manager were found to be in a satisfactory condition.

COMPARATIVE BALANCE SHEET

ASSETS

	Feb. 21, 1949	Feb. 19, 1948
Cash in Bank	\$22,257.21	\$16,204.46
Taxes Receivable	345.42	449.82
Tax Liens	6,405.36	7,445.00

Tax Acquired Property	1,523.02	1,820.42
Accounts Receivable	209.92	
Protected Reserve		
Investments:		
Capital Reserve	\$41,424.36	\$21,100.19
Credit Reserve	2,500.00	2,500.00
	<hr/>	<hr/>
	\$43,924.36	\$23,600.19
	<hr/>	<hr/>
Total	\$74,665.29	\$49,519.89

LIABILITIES

Accounts Payable	\$ 1,543.45	\$ 2,556.42
Notes Payable	3,750.00	7,750.00
Bonds Payable	2,000.00	4,000.00
Due Governmental Agencies:		
Withholding Taxes	\$ 603.00	\$ 308.70
Teachers' Retirement	416.90	462.25
	<hr/>	<hr/>
	\$ 1,019.90	\$ 770.95
Due Trust Funds	\$12,476.70	\$13,108.37
	<hr/>	<hr/>
Total Liabilities	\$20,790.05	\$28,185.74

RESERVES

Capital Reserve Fund	\$41,172.43	\$21,169.59
Credit Reserve Fund	\$ 2,500.00	\$ 2,500.00
	<hr/>	<hr/>
	\$43,672.43	\$23,669.59

ANNUAL REPORT

13

Surplus	\$5,512.37	\$ 3,504.83 (Deficit)
Balances Forward	4,690.44	1,169.39
	<u>\$10,202.81</u>	<u>\$ 2,335.45</u>
	\$74,665.29	\$49,519.89

TREASURER'S REPORT—1948

Cash Balance Feb. 19, 1949

Receipts \$ 16,204.46

1948 Tax	\$109,247.34
Prior Year's Taxes	479.80
Tax Liens (All Years)	5,665.09
Tax Acquired Property	297.40
Withheld Income Tax	3,317.20
Withheld Teachers' Retirement	2,062.90
School Bldg. Fund (Int.)	103.33
Temporary Loan	10,000.00

\$131,193.06

	From State	Other Sources
Departmental		
General Gov't.	\$ 518.59	\$10,900.08
Highways	3,153.39	11,177.24
Equipment	8.00	10,155.85
Charities	785.00	3,001.58
Educators	25,710.66	8,410.24
Rent (Supt's. House)		780.00
Sale of Prop.		501.25
Cemetery		91.00

Interest (General)	424.46	
	<u>\$30,175.64</u>	<u>\$45,441.70</u>
		\$75,617.34
		<u>\$206,810.40</u>
		\$223,014.86
Less 116 Warrants Paid		<u>\$200,757.65</u>
Cash Balance Feb. 21, 1949		\$ 22,257.21

ANALYSIS OF TREASURER'S BALANCE

Bank Balance as per Statement 2/21/49	\$26,765.88
Outstanding Checks 2/21/49	4,508.67
	<u></u>
Check Book Balance 2/21/49	\$22,257.21

TAX COLLECTOR'S REPORT

1948 Tax:

Commitment	\$115,718.27
Supplementary Tax	211.50
Incidental (Tax Costs)	6.50
	<u></u>
Total	\$115,941.27
Credits:	
Cash to Treasurer	\$109,247.34
Discounts Allowed	1,691.76
Abatements	26.30
Tax Liens Recorded	4,630.45
	<u></u>
	\$115,595.85

Uncollected Taxes Outstanding

Feb. 21, 1949	\$	345.42
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Percentage of Cash Collected (not
including Liens and Abatements

94.5%

1947 Tax:

Balance Feb. 19, 1948

\$ 449.82

Supplementary

33.00

	\$	482.82
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Credits:

Cash to Treasurer

\$ 479.80

Abatement

3.00

	\$	482.82
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EXCISE TAX

Received from:

T. R. Bartlett, Collector

1948 Excise Collected

\$4,526.92

1949 Excise Collected

2,829.73

Balance February 21, 1949 to Net Debt:

\$7,356.65

UNPAID TAXES—1948

Ashland Cleaners

\$ 53.00

Clark, Henry and Maud

37.28

Clark, James

4.16

Carney, Henry

4.16

Carney, Clarence

4.16

Cloukey, Harold

3.00

Cloukey, Simon

3.00

Curtis, Welsey

117.10

Fisher, Israel	9.96
Homeside, Joseph	3.00
Howes, Philip	3.00
Jimmo, Nelson	4.74
Morrow, Rose	29.08
Moore, George	3.00
Poitraw, Wilfred	1.16
Soucia, Vernon	9.94
St. Peter, Frank	20.88
*Kenneth Brown	34.80

\$345.42

*Paid Since Books Closed

UNPAID TAX LIENS—1948

Arthur Berry	\$165.30
Rosaire Bernier	49.30
Paul Burby	18.96
Heirs of Hadley Bragdon	185.02
Mary Boyce	31.90
John Boyce	67.28
Edna Boyce	17.98
Thomas Boyce Sr.	51.04
Wilfred Bushey	62.40
Joseph Carney Jr.	15.12
Othelia Carney	50.46
Annie Caron	13.92
Dora Caron	27.84
Leo Caron	24.80
Victor Charette	76.08
Peter Charette	48.72
Fred Clark	47.56

James Clark	53.36
Israel Charette	52.20
Willard Dumais	55.68
John Dubay	31.23
Mae Dubay	20.88
Israel Fisher	42.34
J. Addison Flint	30.74
Albeine Gagnon	45.34
Baptiste Goslin	29.58
Olean R. Gillis	107.88
John Hanusik	14.36
*Omer King	28.42
Cecil Lafland	90.48
Ned LaBelle	44.38
George Legassie	56.84
Robert McNally	53.36
John McNamara	58.00
Leslie McMann	84.10
Estelle Morrison	51.84
Clifford J. Morrow	35.38
Gordon Murphy	91.64
Rosalvo Orcutt	263.32
*Rosalvo & Ruth Orcutt	180.96
William Pelkey	68.16
Andrew Poitraw	32.52
Wilfred Poitraw	106.72
Arthur Paradis	25.14
Laura Prue	171.42
*Errol Rand	129.88
Charles Reed	98.02
Walter Rand	229.68
Margaret Saucier	29.00
Jennings Swett	31.90
Pauline St. Peter	201.84
Joseph St. Peter	97.44

Peter S. Theriault	.08	
Percy Wakefield	104.40	
Leslie Wakefield	62.70	
L. A. Winslow	153.12	
Eddie Wood	53.38	
*Kenneth Brown	62.64	
Norma Carney	93.38	
Clarence Knight	27.84	
Emma Lafarriere	74.24	
*Clair Noyes	107.30	
Oliver Oakes	39.44	
Carlton Tibbetts	1.74	
	<hr/>	
	\$4,477.97	
1948 Liens Paid	152.48	
	<hr/>	
		\$4,630.45

*Paid Since Books Closed

ABATEMENTS

1948:		
Coffin, Ira, No Piano	\$ 8.70	
Cunningham, Ralph, Veteran's Com-		
pensation	3.00	
Ellis, Fred, Error in Assessment	11.60	
Legassie, Reynold, Veteran's Com-		
pensation	3.00	
	<hr/>	
Total		\$ 26.30
1947:		
Russell, Fred, Infirmary	\$ 3.00	

SUMMARY OF UNPAID TAXES, LIENS, AND TAX
ACQUIRED PROPERTY

	Balance 2/19/48	Other Charges	Cash Receipts	Other Credits	Balance 2/19/48
1948 Tax		\$115,914.27	\$109,247.34	\$6,348.51	\$ 345.42
1947 Tax	\$449.82	33.00	479.80	3.00	
1948 Tax Liens		4,630.45	147.48	5.00	4,477.07
1947 Tax Liens	5,981.21		4,534.72		1,446.49
1946 Tax Liens	1,160.63	3.00	982.29	.84	180.50
1945 Tax Liens	21.83			3.00	18.83
1940 Tax Liens	65.35				65.35
1939 Tax Liens	17.20				17.20
1938 Tax Liens	74.80				74.80
1937 Tax Liens	38.95				38.95
1936 Tax Liens	85.87				85.87
Tax Acquired Town property	1,655.89	164.53	297.40		1,523.02
	\$9,551.55	\$120,772.25	\$115,689.03	\$6,360.35	\$8,274.40

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ending Feb. 21, 1949

	Appropriation	Cash Receipts	Total Available	Cash Disbursements	Ordrawn	Unexpended	Forward
General Government							
Town Officers' Salaries	\$ 4,700.00		\$ 4,700.00	\$ 4,380.34		\$319.66	
Office Expense	2,050.00	33.25	2,083.25	1,871.34		211.91	
Incidentals	650.00	3,638.16	4,288.16	3,378.78		909.38	
School Officers	1,770.00		1,770.00	1,765.82		4.18	
Town Property Insurance & Expense		17.21	17.21	686.25	669.04		
Municipal Building Account			790.78	697.22		93.56	
	9,170.00	3,688.62	13,649.40	12,779.75	669.04	1,538.69	
Protection							
Fire Department	3,000.00	600.00	3,600.00	3,614.37	14.37		
Police Department	2,500.00		2,500.00	2,831.08	331.08		
Street Lighting	600.00		600.00	499.37		100.63	
	6,100.00	600.00	6,700.00	6,944.82	345.45	100.63	
Health and Sanitation							
Public Health Nurse	172.00		172.00	172.00			
Prevention of Tuberculosis	50.00		50.00	50.00			
Town Dump	150.00		150.00	184.85	34.85		
	372.00		372.00	406.85	34.85		
Highways							
Town Roads	7,500.00	11,284.99	18,784.99	19,745.26	960.27		
Snow Removal	6,000.00	1,957.57	7,957.57	7,941.79		15.78	
Sidewalks			1,000.00	1,000.00			
State Aid Construction	900.00	190.89	1,171.37	1,089.29			82.08
Unimproved Road Fund		1,348.18	1,348.18	1,348.73	.55		
State Aid Road Maintenance	1,165.00		1,165.00	1,262.70	97.70		
Third Class Maintenance	451.00		451.00	451.00			
Watt Street Extension	500.00		500.00	411.30			
Equipment Income & Expense		10,163.85	10,163.85	12,313.47	2,149.62	88.70	
New Equipment Purchase	4,000.00						
	20,516.00	24,945.48	42,541.96	45,563.54	3,208.14	104.48	\$2.08
Education							
Common Schools	22,950.00	24,444.23	54,256.96	46,598.49			7,658.47
High School Tuition	5,400.00	6,078.10	10,704.63	12,807.93			-2,103.30
Physical Education	350.00		375.12	330.37			44.75
Domestic Science	1,300.00	600.00	2,173.18	2,080.00			93.18

Agricultural Education	1,800.00	1,720.48	3,573.84	3,100.00	473.84
School Equipment	1,000.00	209.20	1,420.43	1,393.28	27.15
Repairs	2,000.00		2,035.40	2,003.06	32.34
School Insurance	1,250.00		943.83	923.86	19.97
Veterans Farm Training		1,631.18	1,631.18	959.43	671.75
War Assets (Equipment Purchase)	200.00		828.46	639.35	189.11
	36,250.00	34,683.19	77,943.03	70,835.77	7,107.26
Recreation					
Ashland Band	150.00		150.00	150.00	
Memorial Day	100.00	25.00	125.00	98.67	26.33
	250.00	25.00	275.00	248.67	26.33
Charities					
Town Poor	6,000.00	3,001.58	9,001.58	6,500.00	2,501.58
Aid to Dependent Children	4,000.00		4,000.00	4,257.00	257.00
State Poor		994.92	994.92	994.92	
	10,000.00	3,996.50	13,996.50	11,751.92	2,501.58
Unclassified					
Maine Publicity Bureau	50.00		50.00	50.00	
School Officials Residence		1,281.25	-2,430.46	68.44	-2,498.90
Discounts & Abatements	1,500.00		1,500.00	1,838.28	338.28
Trustees Expense, Water & Sewer Dist.	500.00		500.00	500.00	
Cemetery, General Care	100.00	91.00	191.00	40.00	151.00
	1,650.00	1,372.25	-189.46	2,496.72	151.00
Interest & Debt					
General Interest	457.50	424.46	881.96	1,041.06	159.10
Interest on Bonds	142.50		142.50	142.50	
Reduction of Town Debt	2,000.00		2,000.00	2,000.00	
	2,600.00	424.46	3,024.46	3,183.56	159.10
Miscellaneous					
State Tax	5,986.47		5,986.47	5,986.47	
County Tax	1,047.75		1,047.75	1,047.75	
Overlay	276.05		276.05		276.05
Excise Tax		7,356.65	7,356.65	26.35	7,330.30
School Building Reserve	20,000.00		20,000.00	20,000.00	
Fire Truck Note	1,000.00		1,000.00	1,000.00	
	28,310.27	7,356.65	35,666.92	28,060.57	7,606.35
Unexpended Balance Forward					-4,690.44
Unexpended Balance to Surplus	\$115,218.27	\$77,092.15	\$193,979.81	\$182,272.17	\$12,029.06

GENERAL GOVERNMENT

TOWN OFFICERS

Appropriation		\$4,700.00
Bartlett, T. R. (Town Manager)	\$3,731.34	
Belyea, Hazen (Moderator)	10.00	
Coffin, L. S. (Town Clerk)	35.00	
Craig, L. O. Clyde	9.00	
LeBlanc, Oville	340.00	
Orcutt, Frederick	12.00	
Sylvester, Charles	222.00	
Winslow, S. B.	21.00	
		<hr/>
		\$4,380.34
		<hr/>
Unexpended to Summary		\$ 319.66

OFFICE LABOR AND SUPPLIES

Appropriation	\$2,050.00	
Received from:		
Beaulier, Joe (Telephone call)	.75	
Gardner, Elwin (Telephone call)	1.65	
Fire Dept. (Lights)	8.95	
Police Dept. (Telephone calls)	18.50	
Trott, Mark (Telephone calls)	3.40	
		<hr/>
Total Available		\$2,083.25
Expended:		
Ashland Oil Co. (fuel)	\$ 49.30	
Ashland Hardware (supplies)	1.20	
Ashland Trust Co. (check books)	10.80	
Bartlett, Pauline (labor)	1,014.80	

Burrough Adding Machine Co.	
(services)	15.10
Bond Equip. Co. (supplies)	2.00
Chalow, Shirley (labor)	79.00
Crane, Melvin (labor)	5.00
Dorman, G. C. Co. (labor)	1.00
Egan, R. H. (postage)	72.09
Hashey, George (repairs)	15.00
Johnson, James (printing)	1.75
Kennerson, John A. (supplies)	6.00
Maine Public Service Co.	80.59
Marks Printing House (supplies)	67.60
McGrath, M. D. (supplies)	75.98
Milo Printing Co. (supplies)	13.00
New England Tel. & Tel. Co.	266.41
Northern Telegraph Co.	.42
Railway Express Agency	2.05
Robinson, Greta (labor)	24.00
Snowman, H. P. (printing)	7.85
Stevens Oil Co. (fuel)	60.40
	<hr/>
Total Expended	\$1,871.34
	<hr/>
Unexpended to Summary	\$ 211.91

INCIDENTALS

Appropriation	\$ 650.00
Receipts:	
Ashland Trust Co. (Reserve Fund	
Interest)	62.50
Ashland Health Council (Dental	
Unit)	533.00

Ashland High School Activities		
(Express)	3.46	
Beaulier, John (Lumber)	20.00	
Fuller, A. H. (Junk)	10.00	
Licenses (Victualers and Pool Room)	60.00	
Lien and Tax Costs	468.60	
McMann, Leslie (Refund)	5.00	
State of Maine:		
(Bank Stock Tax)	382.73	
(Bear Bounty)	30.00	
(R. R. & Tel. Tax)	40.37	
(Dog License Refund)	65.49	
Stumpage	1,650.17	
Supplementary Taxes	244.50	
Varnum, A. C. (freight on Generator)	60.34	
Varnum, A. C. (Vaccine)	2.00	
Total Available		\$4,288.16
Expended:		
Ashland Trust Co. (Bank Charges)	\$ 7.79	
Aroostook Business Service (Reports)	25.00	
Allen, Rodney (Bear Bounty)	15.00	
Bartlett, Hugh (Scaling)	90.20	
Bartlett, T. R. (Travel Expenses)	314.68	
Bangor Daily News (Advertising)	10.50	
Bangor & Aroostook R. R. Co. (Lease)	1.00	
Blanchard, Geo. V. (Tax Costs)	519.00	
Clayton, Fred (Fire Fighting)	2.00	
Coffin, C. F. (Notary fee)	18.75	
Coffin, L. S. (Reporting births and deaths)	74.50	
Clayton, Leon (Fire fighting)	4.00	
Cole's Express	4.70	
Consumer's Union (Reports)	5.00	

Colbath, Percy (Labor)	10.00
Dorman, Lewis (Ballot Clerk)	15.00
Egan, Ralph (Reg. mail)	26.66
G. N. P. Co. (Lease)	1.00
Greenwood Insurance Co.	206.50
Houlton Pub. Co. (Town Report)	223.30
Horne, F. W. & Co. (Water and Sewer Dist. Services)	500.00
International City Manager's Assoc. (dues)	15.00
Kirk, Guy (Election clerk)	10.00
Leach, Leon (signs)	3.00
Marks Printing House (Supplies)	72.75
Maine Public Utilities Commission (Freight on generator)	120.68
Me. Municipal Assoc. (dues)	45.00
Me. Public Service Co. (supplies)	1.46
McMann, Leslie (R. R. fees)	5.00
Municipal Year Book	8.50
Nowland, Dr. C. D. (Examinations)	5.00
Payroll (Fire fighting)	32.70
Rafford, Arthur (Bear Bounty)	15.00
Railway Express Co.	7.21
Registry of Deeds (Liens)	37.50
State of Maine (Dental Clinic)	615.00
State Dept. of Audit	136.75
Snowman, H. P. (Printing)	17.25
Star Herald Publishing Co. (Adv.)	24.00
Stevens Oil Co. (Fuel tank)	50.00
Treasurer of U. S. (maps)	54.40
Todd, Lester (Bear Bounty)	15.00
Tower, Fred L. Co. (Maine Register)	10.00
Wheaton, Florence (Recording)	1.00

West, Owen (Fire Fighting)	2.00	
	<hr/>	
Total Expended		\$3,378.78
		<hr/>
Unexpended to Summary		\$ 909.38

SCHOOL OFFICERS

Appropriation		\$1,770.00
Expended:		
Clifford, Ralph	\$ 25.00	
Grant, Buford	1,690.82	
Kirk, Guy	25.00	
McGowan, Burns	25.00	
	<hr/>	
		\$1,765.82
		<hr/>
Unexpended to Summary		\$ 4.18

MUNICIPAL BLDG. ACCT.

Balance Feb. 19, 1948	\$790.78	
Total Available		\$790.78
Expended:		
Bryant, Curtis (labor)	\$ 84.00	
Dorman, G. C. (Paint and Material)	102.95	
Dorman, Harry (labor)	126.00	
Hubble, Leo (furnace)	85.92	
Downton, Nelson (paving)	213.00	
Payroll (labor)	85.35	
	<hr/>	
		\$697.22
		<hr/>
Unexpended to Summary		\$ 93.56

PROTECTION
FIRE DEPARTMENT

Appropriation	\$3,000.00	
Receipts:		
Dorman, Lewis	600.00	
	<hr/>	
Total Available		\$3,600.00
Expended:		
Ashland Motors	\$ 2.25	
Ashland Oil Co.	96.00	
Ashland Trust Co.	80.00	
Ashland Hardware	253.87	
Baxter, Ralph	37.80	
Bryant, Curtis	96.00	
Cormier, John	4.40	
Coffin, C. F.	8.00	
Cheney, S. C.	2.50	
Conley, Joe	8.35	
Clark, Wallace	5.00	
Dorman, Harry	54.00	
Dorman, G. C.	47.84	
Exchange Street Service Station	16.86	
Eastern Fire Equip.	113.12	
Fenderson, Dwight	16.50	
Greenwood Insurance	149.00	
Hubble, Leo	803.24	
Jimmo, Herbie	16.58	
Leonard Electric Co.	66.00	
Leach, Leon	1.50	
Mack Motor Co.	9.50	
Maine Public Service Co.	46.15	
Mosher's Garage	7.80	
McLennan, Richard	24.88	
Michaud's Dept. Store	21.00	

Michaud, Edmund	36.10	
Michaud, E. B.	6.60	
Morin, Leo	18.70	
New England Tel. & Tel. Co.	105.86	
Prue and Vinson	61.66	
Quaker Rubber Co.	525.00	
Rafford, Don	24.80	
Russell's Filling Station	23.99	
Salaries	518.01	
Stevens Oil Co.	107.04	
Sylvester's Farm Machinery	10.13	
Town of Ashland	8.95	
		<hr/>
Total Expended		\$3,614.37
Overdrawn to Summary		\$ 14.37

POLICE DEPARTMENT

Appropriation		\$2,500.00
Expended:		
Ashland Hardware (supplies)	\$ 32.19	
Bushey, Gerald (jailer)	4.25	
Dorman, Lewis (labor in jail)	9.00	
Ellis, Wilfred (jailer)	4.75	
Fenderson, Dwight (labor in jail)	22.78	
Gardner, Elwin (jailer)	25.50	
Hamilton, F. L. (printing)	12.65	
Hubble, Leo (labor on furnace)	42.96	
Leach, William (jailer)	4.00	
Martin, Edward (jailer)	7.00	
McGrath, M. D. (supplies)	14.95	
O'Clair, Norman (jailer)	99.00	
O'Clair, William (jailer)	66.50	
Pelkey, Lester (jailer)	117.50	

ANNUAL REPORT

29

Poitraw, Harold (jailer)	12.25	
Trott, Mark D.	2,335.30	
Wilson, Wm. Jr. (jailer)	14.50	
Wakefield, Floyd (jailer)	6.00	
	<hr/>	
Total Expended		\$2,831.08
Overdrawn to Summary		\$ 331.08

STREET LIGHTS

Appropriation	\$ 600.00	
Total Available		\$ 600.00
Expended:		
Maine Public Service Co.		\$499.37
		<hr/>
Unexpended to summary		\$100.63

UNCLASSIFIED
MEMORIAL DAY

Appropriation	\$100.00	
Received:		
Ashland Military Band (Refund)	25.00	
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Total Available		\$125.00
Expended:		
J. J. Newberry (wreaths)	\$ 31.50	
New England Decorating Co. (flags)	14.47	
H. B. Bartlett (Memorial Day supplies)	27.70	
Ashland Military Band	25.00	
	<hr/>	
		\$ 98.67
		<hr/>
Unexpended to Summary		\$ 26.33

HIGHWAYS TOWN ROADS

Appropriated	\$7,500.00	
Transferred from 3rd Class Main- tenance	451.00	
Equipment Rental:		
Town of Masardis	3,853.25	
Town of Portage	4,900.00	
Miscellaneous	2,080.74	
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Total Available		\$18,784.99
Expended:		
Bouchard, Dominique	\$ 25.00	
Coffin, Aubrey	216.15	
Cole's Express	.75	
Hall, Geo. A. Co.	514.75	
Kirk, Guy	189.68	
MacDonald, Arthur	227.93	
N. E. Metal Culvert Co.	739.80	
O'Clair, Paul	6.00	
Ouellette, Alphonse	493.76	
Payroll	17,031.54	
Prue and Vinson	1.00	
Snowman, M. S.	137.65	
Tibbetts, Carlton	161.25	
	<hr/>	
Total Expended		\$19,745.26
Overdrawn to Summary		\$ 960.27

SNOW ROADS

Appropriations Received:	\$6,000.00
State of Maine	1,501.07

Plowing Driveways and Other Towns	456.50	
Total Available		\$7,957.57
Expended:		
B. & A. R. R. (freight, salt)	\$ 9.43	
Labor	20.25	
Murray Machinery Co. (snow fence wire	39.12	
Payroll	7,067.79	
State of Maine (plowing)	688.80	
State of Maine (salt)	116.40	
Total Expended		\$7,941.79
Unexpended to Summary		\$ 15.78

CHARITIES

TOWN POOR

Appropriation	\$6,000.00	
Receipts:		
Fisher, Israel	39.30	
Caswell, Plantation (Tom Michaud)	1,953.45	
McMann, Leslie	37.50	
Refund on Old Age Assist. and Aid to Blind	893.00	
Refund on Aid to Dep. Children	6.37	
Town of Wells (Robert Day)	71.96	
Total Available		\$9,001.58
Expended:		
Beaulier, Joe	\$ 150.00	

Boyce, Mac	150.44	
Burby, Fred	100.00	
Veteran No. 1	131.82	
Baker, William	325.00	
Carney, Clarence	142.83	
Caron, Fred	289.30	
Charette, Peter	269.84	
Day, Robert	34.00	
Dubay, Lewis Jr.	307.36	
Fisher, Israel	30.30	
Michaud, Patrick	77.90	
Madore, Frederick	145.00	
McMann, Leslie	27.50	
Soucier, Marcel	462.26	
Soucier, Gladys	65.58	
St. Peter, Frank	273.34	
St. Peter, Willard	251.64	
Swett, Helen	133.10	
Veteran No. 2	34.14	
Weaver, Joe	176.20	
Willette, Merle	150.00	
Supplementary to A. D. C.	253.24	
Supplementary to Old Age Assist.	2,519.21	
		<hr/>
		\$6,500.00
		<hr/>
Unexpended to Summary		\$2,501.58

STATE POOR

Received from:

State of Maine	\$ 772.50
State of Maine (Accts. Rec.)	209.92

Louise Fehr (Warren Fehr)	12.50	
		\$994.92
Expended:		
Charles Voisine	\$756.42	
Ida Morin	36.00	
Warren Fehr	87.50	
Veteran No. 3	115.00	
		\$994.92

AID TO DEPENDENT CHILDREN

Appropriation Received	\$4,000.00	
Total Available		\$4,000.00
Expended:		
State of Maine (Paid to)		\$4,257.00
Overdrawn to Summary		\$ 257.00

SUMMARY OF ACCOUNTS

Lapsed Balances:

	O'drawn	Unexpen'd.
Town Officers		\$319.66
Office Labor and Supplies		211.91
Incidentals		909.38
School Officers		4.18
Town Prop., Ins. & Equip.	\$ 669.04	
Municipal Bldg. Acc't.		93.56
Fire Department	14.37	
Police Department	331.08	
Street Lights		100.63
Town Roads	960.27	
Snow Roads		15.78

Unimproved Roads	.55	
State Aid Maintenance	97.70	
Watt Street Extension		88.70
Equipment, Income and Expense	2,149.62	
Memorial Day		26.33
Town Poor		2,501.58
Aid to Dep. Children	257.00	
Town Dump	34.85	
Commission, Disc. and Abatements	338.28	
Cemetery		151.00
Interest	159.10	
	<hr/>	
	\$5,001.86	\$4,422.71
Net Overdraft-to Net Debt		\$ 589.15

BALANCES FORWARD

	O'drawn	Unexpen'd.	
State Aid Construction		\$ 82.08	
School Official's Residence	\$2,498.90		
Common Schools		7,658.47	
Physical Education		44.75	
Domestic Science		93.18	
High School & Tuition	2,103.30		
Agricultural Education		473.84	
School Equipment		27.15	
Repairs		32.34	
School Insurance		19.97	
War Assets (Equip.)		189.11	
Veteran's on Farm Training		671.75	
	<hr/>		
	\$4,602.20	\$9,292.64	
Net Unexpended Forward			\$4,690.44

PUBLIC HEALTH NURSE

Public Health Nursing is offered to your community through the Division of Public Health Nursing of the Department of Health and Welfare. Its main object is to keep the well person well. This can best be carried through by helping to make known facts about health, encouraging and teaching the use of health and medical resources, emphasizing the prevention and protection against communicable disease, and contributing to the adjustment of social conditions to the end that the individual and family will become resourceful in meeting their own health needs.

The nurse serving in your community endeavors to accomplish this through home and school visits, clinics, child health conferences, and community organization.

Because the early formation of good health habits may determine the future health of the individual, emphasis is placed on home visits to maternity patients, infants, preschool, and school children. Visits are also made to individuals with communicable and non-communicable diseases to help the family plan for their care and to assist in prevention of complications.

During the past year 87 visits were made for the purpose of health supervision to maternity patients, to infants and adults, school and preschool children. Fifty-eight interviews were also held with town and school officials, physicians, clerymen, and welfare workers in regard to care finding, investigation, and discussion of health problems in the town and family.

The nurse organizes and assists at Child Health Conferences where complete physical examination and various immunizations are given by a local physician. With the aid of a well organized child health conference committee six were held in your town. Eleven infants and 45 preschool children were examined. Eighteen received immunizations

against diphtheria, whooping cough, and tetanus, and fourteen were vaccinated against smallpox. The total attendance at these conferences was 94.

Assisting at Crippled Children's and Pediatric Clinics is also one of the main duties of the nurse. Here expert diagnosis and recommendations are made. The public health nurse then assists the family in carrying out the recommendations. During the past year 21 visits were made to crippled children in your town.

The public health nurse working in the school health program aims to assist at immunizations, test the pupils for defective hearing, assists the teachers by home visits to children with health problems, and aids the parents in planning for correction of defects found among their children. Three hundred and ninety-one children were tested with the audiometer for impaired hearing. Plans are underway for a school immunization program to be held early in 1949.

Your public health nurse can accomplish a well rounded out program in your community provided she knows your needs. However, it requires teamwork between the public and the nurse. Let your nurse know your problems and she will help you work out a solution.

Respectfully submitted,

EDITH CHURCHILL, R. N.
Public Health Nurse

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and the Citizens of the Town of Ashland:

I herewith submit my annual report of the Ashland School Department.

LIST OF TEACHERS

High School

Grover MacLaughlin, Principal	Social Studies
Wayne Porter	Mathematics and Science
James Johnson	Mathematics and English
Donald Buckley	Mathematics and English
Josephine DiMauro	English
Rose Tilley	French and Latin
Arthur Rafford	Agriculture
Alice Hews	Home Economics

Central School

Wardlow Russell	Grades 7 & 8
Kate Pelkey	Grades 7 & 8
Flora Blanchard	Grades 5 & 6
Florence Blake	Grade 4
Georgia Bartlett	Grade 3
Jessie Chase	Grade 2
Doris Kinney	Grade 1
Marion Cunningham	Grade 1

Sheridan School

Raymond Amnott, Principal	Grades 6, 7 & 8
Elizabeth Gallop	Grade 4 & 5
Bernadette Egan	Grades 2 & 3
Myrtle Orcutt	Sub-Primary & Grade 1

Thornton School

Ada Searway	Grades 4, 5 & 6
Amy Fenderson	Grades 1, 2 & 3
Alice Rouse	Grades 1, 2 & 3

South School

Evelyn Belyea	Grades 1-5
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High School

TEACHERS: Several changes have been made in the teaching staff since my last report. During the spring term Mr. Grover MacLaughlin replaced Mr. Stanley Brewer as principal of the high school. Mr. James Johnson assisted with the subjects taught by Mr. Brewer. At the beginning of the fall term Mr. Wayne Porter was hired to teach Mathematics and Science. Mr. Johnson was re-employed. Miss Alice Hews replaced Mrs. Ruby Searway in the Home Economics Department. Miss Josephine DiMauro was hired to teach English. At the end of the first winter term Mr. Donald Buckley filled the vacancy left by the resignation of Mr. Johnson. Mr. Wardlow Russell replaced Mrs. Annie Coffin in Grade 8.

Despite the relatively large turnover of teachers, I am happy to report that excellent progress is being made by a large majority of the pupils. The large increase in high school enrollment makes it impossible to provide an adequate educational program in the building now being used. We, however, are doing everything we can to give the boys and girls good instruction in the basic courses being offered. For a more complete explanation of the activities in the high school, I refer you to the reports of Mr. MacLaughlin, Mr. Rafford and Miss Hews.

NEW BUILDING: The board of trustees representing the Ashland Community School District has organized and held several meetings. Some progress is being made but much work remains to be done before the proposed school becomes a reality. You may be assured that the trustees will do everything they can to complete the project at the earliest possible date. Whether or not we are able to complete the building in the near future will depend upon the amount of money the towns are able to raise this year for school building purposes.

Elementary Schools

TEACHERS: Mrs. Alice Rouse was hired to teach the lower grades at Thornton School. At the beginning of the first winter term Mrs. Amy Fenderson replaced Mrs. Rouse. Marion Cunningham is assisting Mrs. Doris Kinney in Grade 1 at Central School.

A shortage of teachers is still very much in evidence, particularly in the elementary grades. The town is very fortunate in having a capable staff of local teachers who are interested in the welfare of the boys and girls.

PROGRESS: We are continuing our efforts to improve the standard of work, especially in the field of reading. Observation and test results indicate that good progress is being made. This improvement has been facilitated by the purchase of new textbooks. At the present time nearly all the books being used are relatively new.

In-Service Course

I am pleased to report that sixteen of the twenty-two teachers are taking, at their own expense, an extension course offered by the University of Maine and Aroostook State Normal School. The purpose of the course

is to familiarize the teachers with the modern trends in education. The class meets one two-hour period a week and will extend for fifteen weeks. The reaction of the teachers to the course has been excellent and many benefits have been derived from the instruction received. I wish to thank those who are spending this extra time in order that they may be of more assistance to our boys and girls. We are also indebted to Dean Mark Shibles of the University of Maine and Prin. C. O. T. Wieden of Aroostook State Normal School who cooperated to make the course possible.

Finances

I have been able to keep the various school accounts within the amounts you raised at the last town meeting despite the fact that it was necessary to employ two teachers more than last year in order to provide for the increased enrollment. The prices of school textbooks, supplies, and equipment remain high. The school budget for this year will be about the same as that raised last year.

A detailed report of school finances is being made available to the school board and budget committee. A summary of expenditures and receipts are presented in the town report.

Repairs

During summer vacation repair work was done on the several school buildings. At Sheridan School the underpinning was repaired and the building was painted on the outside. Thornton School was painted both inside and out. New doorsteps were made and another exit door was hung. Minor repairs were made on the woodshed. In the Central School panic bars were installed on all main exits. Two classrooms were redecorated.

This year rather extensive repairs are needed on the Central School. A number of rooms should be painted. Many desks need to be sanded and resurfaced. The plaster on the walls of some rooms and the halls is falling off and will need to be repaired.

In all schools much of the furniture needs to be replaced as soon as money can be made available.

School Lunch

We are again operating the school lunch program in the Central School. This program is reimbursed 9c per meal by the government. Each pupil gets a full meal including a half pint of milk for 20c. Those pupils who are unable to pay for their meal are served free of charge. About 150 pupils are served daily.

Conclusion

In closing I wish to again point out that the job of educating your boys and girls cannot adequately be done by the teachers alone but requires the help and cooperation of all parents and citizens.

I wish to thank the members of the school board, the teachers and the town officials for the splendid cooperation they have given me.

Respectfully submitted,

BUFORD GRANT

Supt. of Schools

REPORT OF THE PRINCIPAL OF THE HIGH SCHOOL

To the School Committee and Citizens of Ashland:

I herewith submit the following report as Principal of Ashland High School:

The school opened on August 30. This early opening date was to compensate for the two-week recess for potato picking. The number of different pupils registered during the fall term were as follows: Grade 12, 22; Grade 11, 29; Grade 10, 54; Grade 9, 49; Grade 8, 37; Grade 7, 45. This represents a total enrollment of 246 pupils.

The increased enrollment this year brought several problems. The number of pupils in each grade made necessary the dividing of several of the classes into two or more divisions. This meant the employment of an additional teacher and a corresponding need for more classrooms which were not available. A most undesirable solution was reached by placing non-scientific classes in the laboratory, non-vocational classes in the Home Economics room, and holding combined classes and study hall in the main room with pupils sitting together.

One of our primary concerns under these overcrowded conditions is that of the fire hazard. To minimize the danger, panic bars have been installed on all exit doors, well-planned fire drills have been organized, and a fire patrol has been established to function during each period of the school day.

Reading between the lines of the above paragraphs leads pointedly to the conclusion that your high school is housing more than twice the number of pupils for which it was built; that the indicated further increase in enrollment for 1949-50 cannot be accommodated with present facilities; that the restricted physical facilities im-

pair the quality of instruction which the school can offer your boys and girls.

In spite of physical handicaps, your high school has made commendable progress. In compliance with recommendations of the State Department of Education we have re-instituted the rotating schedule. This schedule provides for longer class periods. This allows for directed study sessions in which special attention can be given to the slow learner. It has lead to better study habits and decreased failures.

There were two major curriculum changes this year. A course in Mathematics for the Consumer is now offered to the Seniors taking the general course. General Science and Biology, offered alternate years in the past, are now given each year as Freshman and Sophomore subjects, respectively.

While the curriculum now offered meets minimum requirements, there is a crying need for enlargement and change. I strongly urge that a committee for curriculum study be organized without delay, to be composed of school officials, classroom teachers, and citizens of the town. No outside agency can impose a suitable curriculum on a locality. It is distinctive to the area it serves and must be made by the citizens therein. Your new area school will be only as good as the curriculum it offers.

In the field of extra-curricular activities we have been handicapped, as in the past, by lack of a gymnasium and an auditorium. In athletics emphasis is still placed on winter sports and baseball. To these activities we have added cross-country and track for the boys and softball for the girls. The rotating schedule, mentioned above, provides for a homeroom period once each week which, with improved physical conditions, will lead to a strong guidance program and the formation of worthwhile

clubs. Bi-weekly socials are a regular feature of class activities, and the dancing classes sponsored by the Sophomores have been well received. The skating rink has given much pleasure to students and citizens of the town and should be continued each year.

Through the efforts of Mr. Russell and students, our school library has been carefully organized and classified under the Dewey Decimal System. Many new books have been added, including two new sets of encyclopedias. In addition to the student library, a professional library for the faculty has been started, and now numbers 50 volumes. These school library facilities have been supplemented by books from the lending service of the State Library.

The school has moved forward in visual education. The film strip library now numbers 75 selections, 20 of which is an excellent set of still-films on occupations. A Sound mirror recorder has been purchased which makes it possible to bring out-of-school-hours radio programs to the classrooms and improves instruction in public speaking and dramatics. Regular shipment of films from the University of Maine keeps the sound projector in constant use.

I want to commend the citizens of Ashland for the progress being made to secure the new high school building. Any sacrifices will be repaid a thousand fold in the better education of your boys and girls and in the community pride which will be manifest.

But, the thing which the citizens of Ashland can do which will most help to improve the education of your youth is to make the school as much a part of your daily interest as you do your home. Let your children and the teachers know you are interested by visiting the school frequently; take part in at least one parent-teacher-

pupil conference each year; cooperate in keeping your children's attendance the very best possible. No school can be better than the cooperation that exists between the parent, the child and the teacher.

I wish to thank the school committee, the superintendent, the faculty and the citizens of Ashland for their cooperation and interest.

Respectfully submitted,

GROVER B. MacLAUGHLIN

REPORT OF THE AGRICULTURAL DEPARTMENT

To the Superintendent of Schools, School Committee and Citizens:

I submit the following report as Instructor of Vocational Agriculture.

The enrollment in Agriculture for 1948 - 1949 is again comparatively large with a total of 42 students. This present enrollment shows 11 boys in the Junior and Senior group, 10 in the Sophomore group and 21 in the Freshmen group. This represents approximately 60% of the total boys enrolled in high school.

The department is out-growing its facilities each year but with the anticipated building of the new high school this problem will automatically be eliminated.

The projects that the boys carry on during the summer months are increasing in size as well as number. There were 36 boys satisfactorily completing supervised projects the past summer. There has been a decline in increasing the scope on potato projects due to the restricted acreage control on potato farms operated by the boys' parents. It has been the practice of the Production

and Marketing Administration to allow one acre extra goal allotment to a boy carrying on a potato project under supervision of the Vocational Agriculture teacher. This practice will be continued the coming crop year.

Several boys participated in the county judging contests as well as at the Presque Isle Fair and State Contests held at the University of Maine. These boys made a commendable record in all contests entered, winning first place in beef cattle judging at Presque Isle Fair and taking third place honors at the State Contests.

Another very important and worth while undertaking was started by the local Vocational Agriculture Department about a year ago. At that time a course of study was offered to qualified veterans, identified as "On-The-Farm-Training."

We now have an enrollment of 13 men, who are farm operators enrolled in the above course for the purpose of studying various new farming techniques and procedures, as their needs may require.

We are always glad to be of service to farmers and citizens in rendering information, either directly or indirectly through references and Federal Bulletins, or in construction or repair of farm implements and labor saving devices.

I want to thank the School Committee, the Superintendent, and Citizens of Ashland for their cooperation which is so necessary to the success of the school and agricultural department.

Respectfully submitted,

ARTHUR P. RAFFORD

REPORT OF THE HOME ECONOMICS DEPARTMENT

To the Superintendent of Schools, School Committee and Citizens of Ashland, I present my report for the school year 1948 - 1949.

This year the home economics department started with a total enrollment of fifty-seven girls but to the present time this number has been decreased to fifty-three.

We have followed as closely as possible the suggested program for Secondary Home Economics of Maine. Due to lack of equipment and space it was necessary to make a few changes. Our aim is to make the course as beneficial as possible so that our learning may be carried into the homes of the community. This course, for a great many girls, is a preparation for their future life as homemakers.

The course of study for the present year is as follows with the respective class attendance: Freshman, 28, Personal and Social Living. This is a non-laboratory course of one period, which includes units on the following subjects: Good Grooming; Nutrition for Health; Personal and Social Living; Vocational Opportunities for Girls; Child Guidance and The Girl and Her Spending Money. Sophomores, 16, First Aid and Home Nursing; Child Care; Foods, Nutrition and Clothing. Juniors and Seniors, 9, Home Improvement; Advance Child Care; Advance Foods and Advance Clothing.

I wish to thank each of you for your fine cooperation in making this part of the school program possible.

Respectfully submitted,

ALICE P. HEWS

REPORT OF THE TOWN CLERK

During the Municipal year ending February 21, 1949, there has been reported to the Town Clerk the following:

Births	97
Marriages	46
Deaths	35

Respectfully submitted,

L. S. COFFIN,
Town Clerk

REPORT OF FIRE CHIEF

During the Municipal year ending February 21, 1949, the number of calls answered by the Ashland Fire Department is as follows:

Total Calls	78
Still calls	2
Out of Town	6
Losses	2
Loss of life	1

Respectfully submitted,

KENNETH PRUE,
Chief

REPORT OF BUDGET COMMITTEE

To the Voters of the Town of Ashland:

The members of your Budget Committee have considered carefully the articles of the Warrant for the

1949 Town Meeting and have made the recommendations which appear after each of the Articles providing for the appropriation of money.

In our opinion, the amounts recommended appear to be justified and sufficient and should not be exceeded.

CLAYTON S. TURNER
RAYMOND PERRY
A. L. HAGERTHY
MAURICE F. KNOWLES
JACK HIGGINS
ARTEMAS COFFIN
GUY KIRK
S. B. WINSLOW
BUFORD GRANT
CHARLES D. SYLVESTER

Budget Committee

WARRANT

To Mark Trott, Constable of the Town of Ashland, in
the County of Aroostook, GREETING:

In the name of the State of Maine, you are required to notify and warn the inhabitants of the Town of Ashland, in said County, qualified by law to vote in town affairs, to meet at the Ashland Opera House in said Town, on Monday, the 21st day of March A. D. 1949, at ten o'clock in the forenoon, then and there to act on the following articles, namely:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To elect a Town Clerk for the ensuing year.

Art. 3. To see if the Town will vote to accept the report as printed and allow the accounts.

Art. 4. To elect all necessary Town Officers for the ensuing year as provided in the Town Manager form of government under Chapter 13, Private and Special laws of Maine for 1935, namely: Two (2) members of the Town Council for three years; Town Assessors; One (1) member of the School Committee for three years; One (1) Trustee of Community School District for three years; Budget Committee.

Art. 5. To see if the Town will vote to fix the salaries of the Councillors, Assessors and Overseers of the Poor, and if so, at what rate.

Art. 6. To see if the Town will vote to fix the time that taxes will be due and payable.

Art. 7. To see if the Town will vote to allow any discount on taxes paid before August 1, 1949, and if so, at what rate.

Budget Committee recommends — No Discounts

Art. 8. To see if the Town will vote to charge interest on all unpaid taxes after December 1, 1949, and if so, at what rate.

Art. 9. To see what sum of money the Town will vote to raise and appropriate for education as follows: Instruction, Common Schools; Instruction, High School;

Fuel; Janitors; Conveyance; Textbooks; Supplies; Library; Laboratory; Home Economics; Agriculture; Equipment; Physical Education; Repairs; Insurance; War Assets; School Doctor.

Budget Committee recommends:

Common School	\$ 9,000.00
High School	7,550.00
Fuel	2,000.00
Janitors	2,000.00
Conveyance	4,000.00
Textbooks	1,800.00
Supplies	2,000.00
Library	75.00
Laboratory	75.00
Home Economics	1,550.00
Agriculture	1,200.00
Equipment	1,000.00
Physical Education	350.00
Repairs	2,000.00
Insurance	850.00
War Assets	200.00
School Doctor	200.00
Total	\$35,850.00

(1948 Appropriations \$36,250.00)

Art. 10. To see what sum of money the Town will vote to raise for Charity as follows: Aid to Town Poor; Aid to Dependent Children.

1948 Appropriation		Recommended 1949
Town Poor	\$6,000.00	\$5,500.00

A. D. C.	4,000.00	4,000.00
	<hr/>	<hr/>
Totals	\$10,000.00	\$9,500.00

Art. 11. To see what sum of money the Town will vote to raise and appropriate for the maintenance of the Fire Department.

1948 Appropriation	Recommended 1949
\$3,000.00	\$3,600.00

Art. 12. To see what sum of money the Town will vote to raise and appropriate for the following: Commission, Discounts and Abatements; Interest; Incidentals; Town Office Labor and Supplies.

1948 Appropriations	Recommended 1949
Comm., Disc. & Abatements	
Interest	
Incidental	
Town Office Expense	
Total	

\$1,500.00	\$ 500.00
600.00	800.00
650.00	500.00
2,050.00	2,100.00
<hr/>	<hr/>
\$4,800.00	\$3,900.00

Art. 13. To see what sum of money the Town will vote to raise and appropriate for Highways as follows: Construction and Maintenance of Town Roads; Snow Removal; Sidewalks.

1948 Appropriation	Recommended 1949
Town Roads	
Snow Removal	
Sidewalks	
Total	

\$ 7,500.00	\$ 7,500.00
6,000.00	6,000.00
None	
<hr/>	<hr/>
\$13,500.00	\$13,500.00

Art. 14. To see what sum of money the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 to 29, Chapter 20, R. S. 1944, as amended.

1948 Appropriation
\$900.00

Recommended 1949
\$1,200.00

Art. 15. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for construction on the Sheridan Road.

1948 Appropriation
None

Recommended 1949
\$4,000.00

Art. 16. To see what sum of money the Town will vote to raise and appropriate to pay Town Officers for the ensuing year.

1948 Appropriation
\$4,700.00

Recommended 1949
\$4,700.00

Art. 17. To see what sum of money the Town will vote to raise and appropriate to pay School Officers for the ensuing year.

1948 Appropriation
\$1,770.00

Recommended 1949
\$1,770.00

Art. 18. To see what sum of money the Town will vote to raise and appropriate for Police Department for the ensuing year.

1948 Appropriation
\$2,500.00

Recommended 1949
\$3,000.00

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay Bonds due in 1949.

1948 Appropriation
\$2,000.00

Recommended 1949
\$2,000.00

Art. 20. To see what sum of money the Town will vote to raise and appropriate for the prevention of Tuberculosis.

1948 Appropriation
\$50.00

Recommended 1949
\$50.00

Art. 21. To see what sum of money the Town will vote to raise and appropriate for the Observation of Memorial Day and elect a Committee to direct the expenditure of said sum.

1948 Appropriation
\$100.00

Recommended 1949
\$100.00

Art. 22. To see what sum of money the Town will vote to raise and appropriate for the care and maintenance of Ashland Cemetery, and elect a Committee to direct the expenditure of said sum.

1948 Appropriation
\$100.00

Recommended 1949
\$100.00

Art. 23. To see what sum of money the Town will vote to raise and appropriate for Street Lighting for the ensuing year.

1948 Appropriation
\$600.00

Recommended 1949
\$800.00

Art. 24. To see what sum of money the Town will vote to raise and appropriate for Public Health Nurse in Ashland, to be expended by the State Bureau of Health for local service.

1948 Appropriation
\$172.00

Recommended 1949
\$172.00

Art. 25. To see what sum of money the Town will vote to raise and appropriate for the Ashland Band.

1948 Appropriation
\$150.00

Recommended 1949
\$150.00

Art. 26. To see what sum of money the Town will vote to raise and appropriate to be paid to the Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, and attractions of the State of Maine, in accordance with the provisions of Chapter 80, Sec. 95 of the Revised Statutes of 1944.

1948 Appropriation
\$50.00

Recommended 1949
None

Art. 27. To see what sum of money the Town will vote to raise and appropriate for Rent and Maintenance of the Town Dump.

1948 Appropriation
\$150.00

Recommended 1949
\$150.00

Art. 28. To see what sum of money the Town will vote to raise and appropriate for repair and maintenance of road to potato houses at B. & A. Station at Ashland.

1948 Appropriation
None

Recommended 1949
None

Art. 29. To see what sum of money the Town will vote to raise and appropriate for the purchase of equipment for highway construction and maintenance.

1948 Appropriation
None

Recommended 1949
\$2,000.00

Art. 30. To see what sum of money the Town will vote to raise and appropriate to pay notes on authorized loans, maturing during the current year.

1948 Appropriation
None

Recommended 1949
\$2,250.00

Art. 31. To see if the Town will vote to raise and appropriate \$1,000.00 to pay note on Fire Truck, maturing during the current year.

1948 Appropriation
\$1,000.00

Recommended 1949
\$1,000.00

Art. 32. To see if the Town will vote to appropriate the Excise Tax for the year 1949 to apply on payment of Ministerial and School Fund Notes.

1948 Appropriation

Recommended 1949
Yes

Art. 33. To see if the Town will vote to transfer the sum of \$2,500.00 now in the General Reserve Fund, to the School Building Reserve Fund.

Art. 34. To see what sum of money the Town will vote to raise and appropriate for Capital Reserve fund, under the provisions of Sections 130 through 134 of

Chapter 80 of the Revised Statutes of 1944, for the purpose of constructing new High School Building.

1948 Appropriation
\$20,000.00

Recommended 1949
\$40,000.00

Art. 35. To see if the Town will vote to authorize the Town Council to employ an Auditor recognized by the State Department of Audit, for the ensuing year.

Art. 36. To see if the Town will vote to authorize the Town Council and Treasurer to make temporary loans in anticipation of taxes and to issue and negotiate notes therefor, or renewals thereof, or any notes in place of the original notes when paid, to an amount which at any time shall not exceed the sum of twenty-five thousand dollars, all such notes to mature and to be paid during the municipal year in which they are issued out of money raised during such current year by taxes, in accordance with the provisions of Sec. 96, Chapter 80, of the Revised Statutes of 1944, as amended.

Art. 37. To see if the Town will vote to authorize the Town Council on behalf of the Town, to sell, lease, or otherwise dispose of real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to issue quitclaim deeds for such property.

Art. 38. To see if the Town will vote to authorize the Town Council to sell the 3½ ton Oshkosh truck and plow equipment, if they deem it advisable, and apply the proceeds on the purchase of a new truck and plow.

Art. 39. To see if the Town will vote to rescind the

action taken at the Special Town Meeting, Thursday, January 27, namely: To see if the town will vote to authorize said Ashland Community School District to acquire and hold property of a value not in excess of 5% of the combined valuation of the towns comprising said school district.

Art. 40. To see if the Town will vote to authorize said Ashland Community School District to acquire and hold property of a value not in excess of \$225,000.

Art. 41. To see if the Town will vote to make the proposed Area High School the official secondary school of the town.

Art. 42. To see if the Town will vote to authorize the Council to borrow money on a temporary loan basis to be used in lieu of money raised this year for school building purposes.

Art. 43. To see if the Town will vote to turn the money raised for school building purposes over to the Trustees of the Community School District.

Art. 44. To see if the Town will vote to accept the town of Masardis or Garfield, Oxbow and Nashville Plantations which may vote to join the Community School District in their next Town Meeting, providing such Towns vote also to make the necessary appropriations or authorize loans during the current year to finance their proportional part of the Community School District program.

Art. 45. To see if the Town will vote to adopt Daylight Saving time for the ensuing year, between such

dates as shall be determined by the Town Council in conformity with dates adopted by other communities.

The Councillors hereby give notice that they will be in session at the Town Office on the 17th, 18th, and 19th days of March 1949, from 9:00 A.M. to 5 P.M. for the purpose of correcting the list of voters.

Given under our hands this fifth day of March, A.D. 1949, at Ashland, Maine.

CHARLES D. SYLVESTER

O. E. LEBLANC

L. O. CLYDE CRAIG

FREDERICK ORCUTT

Councillors of Ashland

I N D E X

Abatements	18
Aid to Dependent Children	33
Assessments of 1948	6
Assessor's Report	4
Auditor's Report	8
Balance Sheet	11
Budget Committee's Report	48
Collector's Report	14
Delinquent Taxes, List of	15
Report of High School Principal	42
Report of the Superintendent of Schools	37
Report of the Home Economics Dept.	47
Report of the Agricultural Dept.	45
School Officers	26
Exemption from Taxation—Livestock and Poultry	5
Fire Chief's Report	48
Fire Department	27
General Government	22
Highways	30
Incidental Account	23
Memorial Day	29
Municipal Bldg. Acct.	26
Police Department	28
Personal Property	4
Poor Account	31
Public Health Nurse	35
Snow Roads	30
Street Lights	29
Summary of Accounts	33
Town Clerk's Report	48
Town Officers	3
Town Roads	30
Treasurer's Report	13
Warrant	49